abutting property owner or posted upon said property when the same is not in the occupancy of its owner or owners, said Mayor and Council shall have the work done and the material furnished, and shall cause the town bailiff to ascertain the proportion of expense chargeable to each proprietor, and may recover the same by action in the Circuit Court or before a [justice of the peace] JUDGE OF THE DISTRICT COURT OF DORCHESTER COUNTY, according to awarded, and may collect such award as other amount are collected, provided that before the taxes passage of any ordinance requiring the whole or any portion of such sidewalks and gutters to be paved and graded or repaved and regraded, and for the assessment of the expense of such work upon the abutting owner ten days' notice shall be given in some newspaper published town of Hurlock, AND if no newspaper be published in said town of Hurlock then in some newspaper published in Dorchester County, and an opportunity shall be afforded all persons interested therein to be heard by and before said Mayor and Council of Hurlock.

## [316. Taxes to be lien; tax sale to pass title.

All taxes levied by the Mayor and Council of Hurlock shall, from the time they are levied, be liens on the real estate of the party, parties or body corporate, indebted for such taxes, and on the personal estate thereof, so long as the personal estate remains in the taxpayer's possession, and all real estate shall be liable for taxes assessed against the same, without reference to the name of the person to whom the same shall have been assessed; and the sale thereof made for taxes as provided by law; shall pass the title thereto as effectually as if the same had been assessed to the real owner thereof at the time of the sale, who shall, for all purposes be considered the party indebted.

## [317. Tax sale deed.

When the time for redeeming the property shall have expired and the same has not been redeemed, the said clerk shall, by a good and sufficient deed, executed and acknowledged according to law, convey the property sold, if the purchase money has been paid, and if the court has finally ratified such sale, unto the purchaser or purchasers thereof, their heirs or assigns; and if the clerk of the Circuit Court, in whose office the same may be recorded shall index it, not only in the name of the grantor and grantee but also in the name or names of and as from the former owner or owners to the grantee.]

## [318. Town authorized to buy tax sale property.

The Mayor and Council of Hurlock are hereby